



Ernie Fletcher
Governor

LaJuana S. Wilcher, Secretary
Environmental and Public
Protection Cabinet

Christopher L. Lilly
Commissioner
Department of Public Protection

Commonwealth of Kentucky
Public Service Commission
211 Sower Blvd.
P.O. Box 615
Frankfort, Kentucky 40602-0615
Telephone: (502) 564-3940
Fax: (502) 564-3460
psc.ky.gov

Mark David Goss
Chairman

Teresa J. Hill
Vice Chairman

Gregory Coker
Commissioner

May 22, 2006

Honorable Dennis G. Howard II
Assistant Attorney General
Office of the Attorney General Utility & Rate Intervention Division
1024 Capital Center Drive
Suite 200
Frankfort, KY 40601-8204

RE: Case No. 2005-00057

We enclose one attested copy of the Commission's Order in the above case.

Sincerely,

A handwritten signature in black ink, appearing to read "Beth O'Donnell".

Beth O'Donnell
Executive Director

BOD/jc
Enclosure

Honorable Dennis G. Howard II
Assistant Attorney General
Office of the Attorney General
Utility & Rate Intervention Division
1024 Capital Center Drive
Suite 200
Frankfort, KY 40601-8204

Honorable John N. Hughes
Attorney at Law
124 West Todd Street
Frankfort, KY 40601

Honorable Mark R. Hutchinson
Attorney at Law
Wilson, Hutchinson & Poteat
2207 Frederica Street
Owensboro, KY 42301

William J. Senter
V.P. Rates & Regulatory Affairs
Atmos Energy Corporation
2401 New Hartford Road
Owensboro, KY 42303-1312

Gary L. Smith
Vice President, KY Marketing & Reg.
Atmos Energy Corporation
2401 New Hartford Road
Owensboro, KY 42303-1312

Honorable Douglas Walther
Associate General Counsel
Atmos Energy Corporation
2401 New Hartford Road
Owensboro, KY 42303-1312

quarter 2006.”¹ It appears that Atmos has interpreted the reference to “the end of the first quarter 2006” to mean its fiscal year first quarter 2006, which ended December 31, 2005. The Commission intended the “end of the first quarter 2006” to mean March 31, 2006.

The only reference to Atmos’s fiscal years in the May 9, 2006 Order was to the information to be provided in response to AG Data Request Nos. 66 and 67. With regard to all other requests, the Commission stated the information was to be provided for the test year, the 12 months prior to the test year, and the months through the end of the first quarter 2006.

Therefore, the Commission, upon its own motion, clarifies its May 9, 2006 Order to the extent that, except for the responses to AG Data Request Nos. 66 and 67, the financial information to be provided by Atmos is to cover the months subsequent to test-year end through March 31, 2006. The Commission finds that Atmos should amend its data responses to provide the additional information to the AG no later than June 1, 2006.

IT IS THEREFORE ORDERED that:

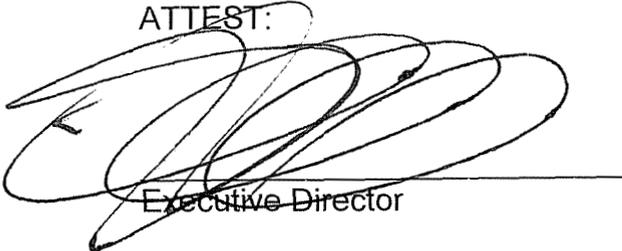
1. The May 9, 2006 Order is clarified to the extent that references to “the end of the first quarter 2006” shall mean “through March 31, 2006.”
2. Atmos shall amend its data responses to the AG to reflect the additional months and shall file its amended responses no later than June 1, 2006.
3. All other findings of the May 9, 2006 Order shall remain in full force.

¹ May 9, 2006 Order at 3. The same language is contained in ordering paragraph 4.

Done at Frankfort, Kentucky, this 22nd day of May, 2006.

By the Commission

ATTEST:



Executive Director

Case No. 2005-00057